

Amendments to House Bill No. 514
1st Reading Copy

Requested by Representative Edward Butcher

For the House Education Committee

Prepared by Jeremy Gersovitz
February 21, 2009 (7:15am)

1. Title, page 1, line 5.

Following: "PUPILS"

Insert: "OR AUTHORIZING A REFUND OF TAXES PAID ON FUEL THAT IS
NOT TAX-EXEMPT WHEN PAID BY INDEPENDENT CONTRACTORS
TRANSPORTING SCHOOL DISTRICT PUPILS"

2. Title, page 1, line 5.

Strike: "SECTION"

Insert: "SECTIONS 15-70-321 AND"

3. Page 1, line 9.

Insert: "Section 1. Section 15-70-321, MCA, is amended to read:
"15-70-321. Tax on special fuel and volatile liquids. (1)

The Except as otherwise provided in 15-70-356, the department
shall, under the provisions of rules issued by it, collect or
cause to be collected from the owners or operators of motor
vehicles a tax, as provided in subsection (2):

(a) for each gallon of undyed special fuel or other
volatile liquid, except liquid petroleum gas, of less than 46
degrees A.P.I. (American petroleum institute) gravity test when
actually sold or used to produce motor power to operate motor
vehicles upon the public roads and highways of this state;

(b) for each gallon of special fuel or other volatile
liquid, except liquid petroleum gas, of less than 46 degrees
A.P.I. (American petroleum institute) gravity test when actually
sold or used in motor vehicles, motorized equipment, and the
internal combustion of any engines, including stationary engines,
used in connection with any work performed under any contracts
pertaining to the construction, reconstruction, or improvement of
any highway or street and their appurtenances awarded by any
public agencies, including federal, state, county, municipal, or
other political subdivisions; and

(c) for each gallon of dyed special fuel delivered into the
fuel supply tank of a diesel-powered highway vehicle, regardless
of weight, operating upon the public roads and highways of this
state.

(2) The tax imposed in subsection (1) is 27 3/4 cents per
gallon.

(3) Material used for construction, reconstruction, or

improvement in connection with work performed under a contract as provided in subsection (1) (b) must be produced using special fuel on which state fuel tax has been paid."

{Internal References to 15-70-321:

15-70-302 x 15-70-304 x 15-70-317 x 15-70-330x
15-70-330 x 15-70-336 x 15-70-343 x 60-3-202 x}"

Renumber: subsequent section

4. Page 1, line 13.

Following: "streets"

Insert: ", for operating buses upon any of the public highways or streets of this state to transport pupils of a public school district for school-related purposes,"

5. Page 1, line 24.

Strike: "solely"

Following: "used"

Insert: "upon any of the public highways or streets of this state"

6. Page 1, line 25.

Following: "district"

Insert: "solely"

- END -